No. 132. NESBITT *v.* GILL, COMMISSIONER OF REVENUE. Appeal from the Supreme Court of North Carolina. *Per Curiam:* The motion to affirm is granted and the judgment is affirmed. *Bacon & Sons* v. *Martin*, 305 U. S. 380; *Gregg Dyeing Co.* v. *Query*, 286 U. S. 472. *Silas G. Bernard* for appellant. *Harry McMullan*, Attorney General of North Carolina, for appellee. Reported below: 227 N. C. 174, 41 S. E. 2d 646.